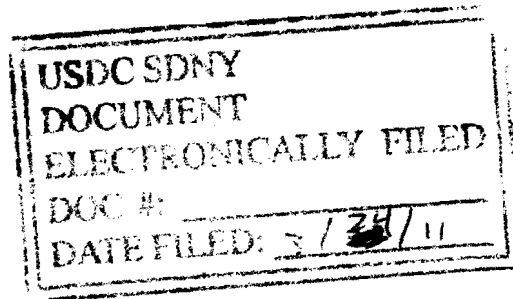


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March 24, 2011

**BY HAND**

Honorable Thomas P. Griesa  
United States District Judge  
Southern District of New York  
United States Courthouse  
500 Pearl Street  
New York, New York 10007

***Tyco Int'l Ltd. v. L. Dennis Kozlowski, No. 02 Civ. 7317***

Dear Judge Griesa:

We represent L. Dennis Kozlowski in the above-referenced case. We write concerning the briefing schedule on the motion for partial summary judgment filed on March 11, 2011 by plaintiffs Tyco International, Ltd. and Tyco International (US) Inc. (together, "Tyco"). We have tried unsuccessfully to negotiate a mutually acceptable briefing schedule with Tyco's counsel. Tyco's counsel has offered to agree that our papers in opposition to the motion would be due on May 13 – 63 days after the motion was filed. For the reasons described below, we respectfully request 90 days to respond to the motion, making our opposition papers due on June 9.

Responding to Tyco's motion will require extensive input from Mr. Kozlowski's financial and tax advisor. The motion seeks disgorgement of compensation paid to Mr. Kozlowski by Tyco between September 1995 and June 2002. Tyco's motion papers rely on detailed allegations about Mr. Kozlowski's complex financial affairs over that seven-year period. We will need to rely heavily on Mr. Kozlowski's financial and tax advisor to help us analyze and respond to those allegations.

We will not be able to get the support we need from Mr. Kozlowski's financial and tax advisor, and then integrate his input into our opposition papers, in fewer than 90 days. He has informed us that, as a tax planner, he will be overwhelmed with work from other clients between now and the April 15 tax deadline. He will be unlikely to be able to provide much, if any, substantive assistance before April 15. Even after April 15, his availability to assist us will be limited because of work for late tax filers and because of another court-ordered deadline in this case. Specifically, pursuant to paragraph 9 of an

Honorable Thomas P. Griesa

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order originally entered by the MDL court and entered in amended form by this Court on November 23, 2010 [DCKT 78], Mr. Kozlowski is required to produce to Tyco, on May 2, 2011, a detailed schedule of the value of all his assets and liabilities as of March 31, 2011. We have produced five prior versions of this periodic financial disclosure, and we know from that experience that preparing the disclosure will require substantial time and attention from Mr. Kozlowski's financial and tax advisor.

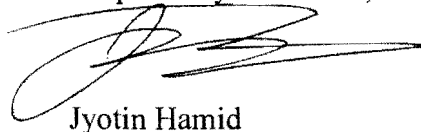
In short, it does not appear likely that we will be able to get from Mr. Kozlowski's financial and tax advisor substantial assistance in responding to Tyco's motion until early May. Given the nature of the issues raised by Tyco, we will not have a full and fair opportunity to respond to the motion if we do not have the benefit of that assistance sufficiently in advance of the deadline for filing our opposition papers, so that we can incorporate his input into our papers. Under these circumstances, a May 13 deadline would be unfair and prejudicial. A June 9 deadline would be appropriate and reasonable.

Tyco cannot – and has not attempted to – identify any prejudice that it would suffer if Mr. Kozlowski's opposition papers are due on June 9 instead of May 13. We note that Tyco took more time than we are requesting to prepare its own moving papers. Tyco has described its motion as a “follow up” to this Court's Opinion of December 1, 2010. Tyco filed its motion 100 days after that Opinion, on March 11, 2011.

Under the default rules, our time to respond to the motion would be March 25, 2011. We have not sought any prior adjournments on our time to respond to the motion. The requested extension would not affect any other scheduled dates.

For all the foregoing reasons, we respectfully request that Your Honor adjourn our time to respond to Tyco's motion to June 9, 2011. Tyco has requested 30 days to file reply papers. We have no objection to that request. Thank you for your consideration.

Respectfully submitted,



Jyotin Hamid

cc: Marshall Beil, Esq. (by email)

*Approved.*  
*Thomas P. Griesa*  
*[Signature]* 3/24/11